United Nations A/52/680/Add.1

General Assembly
Fifty-second session

Distr.: General

6 February 1998
Original: English

Agenda item 129

Financing of the United Nations Operation in Mozambique

Report of the Secretary-General

Addendum

Summary

The United Nations Operation in Mozambique (ONUMOZ) was established by the Security Council in its resolution 797 (1992) of 16 December 1992. Its mandate was completed with the appointment on 16 December 1994 of the new Government of Mozambique. A limited number of civilian personnel remained in the country until 31 March 1995 to complete the residual administrative tasks associated with the closure of the Operation. The present report provides financial performance information for ONUMOZ from its inception.

As at 30 June 1997, the cumulative unencumbered appropriation amounted to $42,556,800 gross ($41,305,000 net), including the previously reported amount of $19,052,400 gross ($18,189,800 net) pertaining to the period from 1 May 1994 to 31 March 1995.

The actions to be taken by the General Assembly at its resumed fifty-second session in respect of the unencumbered balance are set out in paragraph 7 of the report.

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I. Introduction

1. The latest financing reports of the United Nations Operation in Mozambique (ONUMOZ), dated 31 July 1995 (A/49/649/Add.3) and 25 February 1997 (A/51/807), provided the financial performance information pertaining to the periods from 1 May to 15 November 1994 and from 16 November 1994 to 31 March 1995, respectively. Updated information on the disposition of the assets of ONUMOZ was presented in the Secretary-General's report of 14 November 1997 (A/52/680). The present report provides the consolidated recorded expenditures for ONUMOZ from inception and the cumulative unencumbered balance of appropriations. It also presents updated information on the status of unpaid assessed contributions.

II. Financial administration

A. Financial period

2. Appropriations, allotments and expenditures were recorded in the ONUMOZ accounts by mandate period since inception until 31 March 1995.

B. Resources made available and operating costs for the period from 15 October 1992 to 31 March 1995 as at 30 June 1997

3. A summary of resources made available to ONUMOZ from inception, the related expenditures, credits returned to Member States and income recorded in the Operation's special account as at 30 June 1997 are shown in annexes I and II to the present report. The total resources provided by the General Assembly to ONUMOZ for the period from inception on 15 October 1992 to 31 March 1995 amounted to $561,099,100 gross ($553,493,000 net). As indicated in annex I and described in detail in annexes II and III, the total expenditures for that period amounted to $492,556,300 gross ($486,716,800 net), inclusive of unliquidated obligations in the amount of $18,367,800 shown in annex IV. A total amount of $25,986,000 gross ($25,471,200 net) has been credited to Member States.

4. As shown in annexes I and II, interest and miscellaneous income credited to the special account of ONUMOZ amounted to $4,971,000 and $10,328,200, respectively, inclusive of adjustments arising from unutilized obligations from prior periods.

5. As shown in annex I and described in detail in annex II, the resources provided to ONUMOZ, less the operating costs and after the application of credits to Member States, resulted in a cumulative unencumbered balance of $42,556,800 gross as at 30 June 1997. This unencumbered balance includes the previously reported amount of $19,052,400 gross for the periods from 1 May to 15 November 1994 (A/49/649/Add.3) and from 16 November 1994 to 31 March 1995 (A/51/807) on which no decision has yet been taken by the General Assembly. The additional unencumbered balance of $23,504,400 gross reflects the cumulative effect of adjustments to the expenditures reported in previous financial performance reports of ONUMOZ since the inception of the Operation.

C. Status of assessed contributions

6. A total amount of $530,403,147 was assessed on Member States in relation to ONUMOZ for the period from 15 October 1992 to 31 March 1995. Contributions received for that period as at 31 January 1998 amounted to $490,392,050. In addition, outstanding assessments were reduced by an amount of

$1,557,102 pursuant to General Assembly resolution 50/83 of 15 December 1995, resulting in a shortfall of $38,453,995.

III. Action to be taken by the General Assembly at its fifty-second session

7. The actions to be taken by the General Assembly in connection with the financing of ONUMOZ are as follows:

   (a) A decision to credit Member States with the cumulative unencumbered balance of $42,556,800 gross ($41,305,000 net);

   (b) A decision on the treatment of the cumulative interest ($4,971,000) and miscellaneous income ($10,328,300), totalling $15,299,200;

   (c) A decision on the treatment of any surplus arising from the eventual liquidation of the remaining obligations in the special account of ONUMOZ.

Annex I
Financial performance information since inception (15 October 1992) as at 30 June 1997: summary statement

(Thousands of United States dollars)

			Gross	*Net*
1.	Appropriations		561 099.1	553 493.0
2.	Expenditure		492 556.3	486 716.8
3.	Balance (1-2)		68 542.8	66 776.2
4.	Credits returned to Member States		(25 986.0)	(25 471.2)
5.	Unencumbered balance (3+4)		42 556.8	41 305.0
6.	Interest income		4 971.0	4 971.0
7.	Miscellaneous income			
	(a) Unutilized obligations from prior periods and other adjustments	7 550.2		
	(b) Other miscellaneous income	2 778.0	10 328.2	10 328.2
8.	**Total available balance (5+6+7)**		**57 856.0**	**56 604.2**

Annex II
Resources made available and operating costs for the period from 15 October 1992 to 31 March 1995 as at 30 June 1997

(United States dollars)

		Gross	*Net*
A.	**Summary of resources**		
	1. Resources		
	Appropriations		
	15 October 1992-30 June 1993 (General Assembly resolution 47/224 A)	140 000 000	140 000 000
	1 July-31 October 1993 (General Assembly resolution 47/224 C)	54 000 000	52 785 200
	1 November 1993-30 April 1994 (General Assembly resolution 48/240 A)	161 799 100	159 462 400
	1 May-15 November 1994 (General Assembly resolution 48/240 B)	165 300 000	162 192 100
	16 November 1994-31 March 1995 (General Assembly resolution 49/235)	40 000 000	39 053 300
	Total, line 1	**561 099 100**	**553 493 000**
	2. Operating costs		
	15 October 1992-30 June 1993	87 877 400	87 185 900
	1 July-31 October 1993	74 743 500	74 064 400
	1 November 1993-30 April 1994	147 891 000	146 608 000
	1 May-15 November 1994	141 026 400	139 058 200
	16 November 1994-31 March 1995	41 018 000	39 800 300
	Total, line 2	**492 556 300**	**486 716 800**
	3. Credits applied to Member States		
	1 July-31 October 1993 (General Assembly resolution 48/240 A)	21 527 100	21 212 300
	1 November 1993-30 April 1994 (General Assembly resolution 49/235)	4 458 900	4 258 900
	Total, line 3	**25 986 000**	**25 471 200**
	4. Unencumbered balance (1-2-3)	**42 556 800**	**41 305 000**
B.	**Cash position**		
	1. Income		
	Assessed contributions received		490 392 050
	Voluntary contributions received		—
	Interest income		4 971 000
	Miscellaneous income		10 328 200
	Total, line 1		**505 691 250**

		Gross	*Net*
2.	**Less net operating cost**		
	15 October 1992-30 June 1993		87 185 900
	1 July-31 October 1993		74 064 400
	1 November 1993-30 April 1994		146 608 000
	1 May-15 November 1994		139 058 200
	16 November 1994-31 March 1995		39 800 300
	Total, line 2		**486 716 800**
3.	**Operating surplus (1-2)**		**18 974 450**

Annex III
Consolidated expenditures since inception (15 October 1992) as at 30 June 1997

(Thousands of United States dollars)

		Total appropriation (1)	*Total expenditures (2)*	*Variance (3)=(1)-(2)*
1.	**Military personnel costs**			
	(a) Military observers	23 750.8	27 474.6	(3 723.8)
	(b) Military contingents	172 321.3	174 686.0	(2 364.7)
	(c) Other costs pertaining to military personnel	11 999.5	30 961.5	(18 962.0)
	Total	**208 071.6**	**233 122.1**	**(25 050.5)**
2.	**Civilian personnel costs**			
	(a) Civilian police	29 705.7	28 254.4	1 451.3
	(b) International and local staff	60 168.2	45 053.4	15 114.8
	(c) International contractual personnel	585.1	739.9	(154.8)
	(d) United Nations Volunteers	10 883.5	6 416.4	4 467.1
	(e) Government-provided personnel	—	—	—
	(f) Civilian electoral observers	5 275.8	1 371.1	3 904.7
	Total, line 2	**106 618.3**	**81 835.2**	**24 783.1**
3.	**Premises/accommodation**	**47 672.5**	**15 849.3**	**31 823.2**
4.	**Infrastructure repairs**	**8 589.6**	—	**8 589.6**
5.	**Transport operations**	**27 725.2**	**25 562.3**	**2 162.9**
6.	**Air operations**	**67 579.7**	**55 873.6**	**11 706.1**
7.	**Naval operations**	—	—	—
8.	**Communications**			
	(a) Complementary communications	18 452.2	11 064.2	7 388.0
	(b) Main trunking contract	—	—	—
	Total, line 8	**18 452.2**	**11 064.2**	**7 388.0**
9.	**Other equipment**	**6 323.0**	**7 581.2**	**(1 258.2)**
10.	**Supplies and services**			
	(a) Miscellaneous services	2 411.5	8 780.4	(6 368.9)
	(b) Miscellaneous supplies	3 894.7	10 826.3	(6 931.6)
	Total, line 10	**6 306.2**	**19 606.7**	**(13 300.5)**
11.	**Election-related supplies and services**	**150.0**	**1 447.0**	**(1 297.0)**
12.	**Public information programmes**	**447.0**	**201.5**	**245.5**
13.	**Training programmes**	—	—	—
14.	**Mine-clearing programmes**	**13 892.0**	**5 899.4**	**7 992.6**
15.	**Assistance for disarmament and demobilization**	**13 433.4**	**3 652.5**	**9 780.9**
16.	**Air and surface freight**	**22 090.0**	**19 290.1**	**2 799.9**
17.	**Integrated Management Information System**	**587.5**	**587.5**	—
18.	**Support account for peacekeeping operations**	**5 554.8**	**5 144.2**	**410.6**
19.	**Staff assessment**	**7 606.1**	**5 839.5**	**1 766.6**
	Gross total, lines 1-19	**561 099.1**	**492 556.3**	**68 542.8**
20.	**Income from staff assessment**	**(7 606.1)**	**(5 839.5)**	**(1 766.6)**
	Net total, lines 1-20	**553 493.0**	**486 716.8**	**66 776.2**

Annex IV
Unliquidated obligations as at 31 January 1998

(Thousands of United States dollars)

		Governments	*Other*	*Total*
1.	**Military personnel costs**			
	(a) Military observers	261.3	—	261.3
	(b) Military contingents	1 049.5	5 614.3	6 663.8
	(c) Other costs pertaining to military personnel	5 957.1	—	5 957.1
	Total, line 1	**7 267.9**	**5 614.3**	**12 882.2**
2.	**Civilian personnel costs**			
	(a) Civilian police	1 070.7	—	1 070.7
	(b) International and local staff	—	—	—
	(c) International contractual personnel	—	—	—
	(d) United Nations Volunteers	—	6.4	6.4
	(e) Government-provided personnel	—	—	—
	(f) Civilian electoral observers	—	—	—
	Total, line 2	**1 070.7**	**6.4**	**1 077.1**
3.	**Premises/accommodation**	—	**476.1**	**476.1**
4.	**Infrastructure repairs**	—	—	—
5.	**Transport operations**	**1 381.4**	—	**1 381.4**
6.	**Air operations**			
	(a) Helicopter operations	—	—	—
	(b) Fixed-wing aircraft	—	—	—
	(c) Aircrew subsistence allowance	—	—	—
	(d) Other air operation costs	—	—	—
	Total, line 6	—	—	—
7.	**Naval operations**	—	—	—
8.	**Communications**			
	(a) Complementary communications	4.1	197.2	201.3
	(b) Main trunking contract	—	—	—
	Total, line 8	**4.1**	**197.2**	**201.3**
9.	**Other equipment**	—	—	—
10.	**Supplies and services**			
	(a) Miscellaneous services	—	528.2	528.2
	(b) Miscellaneous supplies	—	—	—
	Total, line 10	—	**528.2**	**528.2**
11.	**Election-related supplies and services**	—	—	—
12.	**Public information programmes**	—	—	—
13.	**Training programmes**	—	—	—
14.	**Mine-clearing programmes**	—	—	—
15.	**Assistance for disarmament and demobilization**	—	—	—

	Governments	*Other*	*Total*
16. Air and surface freight	**1 713.3**	**108.2**	**1 821.5**
17. Integrated Management Information System	**—**	**—**	**—**
18. Support account for peacekeeping operations	**—**	**—**	**—**
19. Staff assessment	**—**	**—**	**—**
Total, lines 1-19	**11 437.4**	**6 930.4**	**18 367.8**